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PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts

PORTS AND TRANSPORT DEPARTMENT

NOTIFICATION

Sachivalaya, Gandhinagar, 19th September, 2024

GUJARAT MOTOR VEHICLES TAX ACT, 1958.

No.GH/PT/2024/17/PTD/MVD/e-file/22/2022/2258/KH: In exercise of the power conferred by sub-section (2) of section 13 of the Gujarat Motor Vehicle Tax Act, 1958 (Bom. LXV of 1958) read with clause (13) of rule 16A of the Gujarat Motor Vehicle Tax Rules, 1959, the Government of Gujarat here-by amends the Government Notification, Ports and Transport Department No.GH/PT/MVD/2023/15/MVD/102021/1806/GH dated the 25th August, 2023, as under:-

In the said notification,-

1. in condition (2), in 'Example' for the word "Sr. No.2", the words and figure "Sr. No.3" shall be substituted;
2. in condition (3),

- (i) after clause (ii), the following proviso shall be added, namely:-

"Provided that where the amount of concession is higher than the tax payable at monthly/quarterly/half-yearly/annually as the case may be, the balance tax concession amount remained after two installments shall be adjusted with the next payment of tax."

- (ii) the existing “Example” shall be numbered as ‘Example I.’ and after Example I as so renumbered, the following Example shall be added, namely:-

“Example II.:

For the Vehicle mentioned in Sr. No. 8, if vehicle is “Construction Equipment Vehicle” having unladen weight 7800 kg and if sale price of the vehicle is ₹.18,00,000/- Then concession may be calculated as follow:-

Tax Concession = $14,00,000 \times 3\% \times 25\%$ (non transport category vehicle)

= $14,00,000 \times 3\% \times 25\%$

= 10,500/- ₹.

In above case as the said vehicle has annual rate of tax of ₹.4400/- and first installment amount i.e. ₹.5250/- is more than tax payable for the given vehicle hence tax concession shall be available in following manner

-first installment of ₹.4400/- (amount equals to the tax payable for the given vehicle) would be granted at the time of completion of one year from the date of registration.

-second installment of ₹.4400/- (amount equals to the tax payable for the given vehicle) would be granted at the time of completion of second year from the date of registration.

-third installment of ₹.1700/- [$10,500 - 4400$ (first installment amount) - 4400 (second installment amount)] would be granted at the time of next payment of tax.”.

By order and in the name of Governor of Gujarat,

HARENDRASINH PARMAR,
Deputy Secretary to Government

